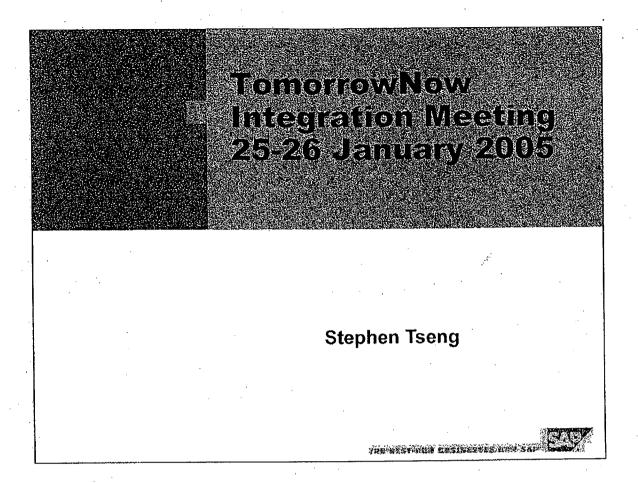
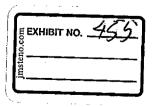
EXHIBIT 54





Business and Resource Planning (1)

- Customer base for TNow Maintenance Services
 - \$4 existing TNow customers, 200 planned for 2005 including JDE, up to 800 in 2009
 - **2000 joint SAP/PSFT customer as primary focus, 300 covered in 2005**
 - Overall 500 customers in 2005
 - ♦ Scenario 1: 2000 customers in 2009 (2,5x original TNow planning)
 - ♦ Scenario 2: 4000 customers in 2009 (5x original TNow planning)
- Planning assumptions
 - PeopleSoft Enterprise (20 FTE per 100 customers)
 - ♦ 15:1 customers per Primary Support Engineer, 7 PSE per 100
 - *7,5:1 customers per Development Support Engineer, 13 DSE per 100
 - PeopleSoft Enterprise One and World (30 FTE per 100 customers)
 - * 10:1 customers per PSE (in 2005/2006), 10 PSE per 100
 - 5:1 customers per DSE (in 2005/2006), 20 DSE per 100
 - Assuming PeopleSoft Enterprise planning ratios for 2009

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